## ABSTRACT OF THE DISCLOSURE

There are provided multi-track recording/reproducing apparatus and method and a multi-track recording/reproducing program, which enable flexible setting of the number of reproducing tracks and that of recording tracks and also facilitates the setting. At least one track for recording is designated from a plurality of tracks, as desired. The number of tracks that can be reproduced is determined in response to the designation of the at least one track for recording. The number of tracks for reproduction is limited to the number of tracks that can be reproduced, by automatically muting at least predetermined one of tracks designated for reproduction, when the number of tracks designated for reproduction is larger than the number of tracks that can be reproduced.